

Little Traverse Bay Bands of Odawa Indians
Department of Commerce

Personal use items ELIGIBLE for purchase under the LTBB Tax Agreement by RTMs:

(must obtain Tribal Certificate of Exemption (TCE) from LTBB DOC prior to purchase)

1. Passenger vehicles including automobiles, pick-up trucks, recreational vehicles and motorcycles
2. Recreational watercraft
3. Snowmobiles
4. Off road vehicles
5. Modular & mobile homes used as the principal residence
6. Materials for home affixation (home improvement/renovations/construction) – items must be permanently affixed to the real property and must be principle residence
7. Furnaces
8. Water heaters
9. Provisions for Treaty Fishing: tangible personal property acquired/purchased for use in exercising a commercial treaty fishing right

Personal use items NOT ELIGIBLE for purchase under the LTBB Tax Agreement by RTMs:

1. Appliances
2. Furniture
3. Tools
4. Tractors and riding lawn mowers
5. Snowplows
6. Trailers for items such as boats, motorcycles, etc.
7. Clothing
8. Jewelry
9. Everything else not listed under ‘eligible purchases’

The above non-eligible items would be considered ‘general purchases’. The State of Michigan (SOM) factors in the sales tax exemption of ‘general purchases’ in the Tribal Form 4013, which is filed when RTMs file their Michigan Income Taxes. It is limited to the RTM’s Modified Adjusted Gross Income (capped out at the maximum of \$80k/year) and figured at 0.9% of that. LTBB DOC provides the Form 4013 to RTMs each year upon verification of RTM status with Enrollment.

For more information, the full LTBB Tax Agreement is available on our Tribal website under Department of Commerce, or it can also be found on the State of Michigan website under Tribal Government. LTBB DOC is available to answer any questions you may have pertaining to the Tax Agreement.